

Exhibit C

FEES BILLED BY SUBJECT MATTER CATEGORY

EXHIBIT C

Task	Task Description	Sum of Billed Amount
B100	Administration	\$493.85
B110	Admin-Case Administration	\$8,476.80
B120	Admin-Asset Analysis & Recovery	\$17,216.00
B160	Admin-Fee/Employment Applications	\$25,305.36
B185	Admin-Assumption/Rejection of Leases & Contracts	\$476.00
B190	Admin-Other Contested Matters	\$6,559.20
B210	Operations-Business Operations	\$380.80
B310	Claims & Plan-Claims Administration & Objections	\$28,422.40
B320	Claims & Plan-Plan & Disclosure Statement	\$540,789.68
B410	Bankruptcy Related Advice-Gen. Bankruptcy Advice/Opinions	\$464.00
B420	Bankruptcy Related Advice-Restructurings	\$556.80
L110	Case Assess, Dev & Admin-Fact Investigation/Development	\$170.40
L120	Case Assess, Dev & Admin-Analysis/Strategy	\$163,092.32
L140	Case Assess, Dev & Admin-Document/File Management	\$2,464.65
L150	Case Assess, Dev & Admin-Budgeting	\$18,285.08
L160	Case Assess, Dev & Admin-Settlement/Non-Binding ADR	\$17,132.43
L190	Case Assess, Dev & Admin-Other	\$7,972.96
L210	Pre-Trial Plead & Motion-Pleadings	\$60,543.33
L230	Pre-Trial Plead & Motion-Court Mandated Conferences	\$5,366.16
L240	Pre-Trial Plead & Motion-Dispositive Motions	\$188,384.12
L250	Pre-Trial Plead & Motion-Other Written Motions/Submissions	\$21,422.36
L310	Discovery-Written Discovery	\$44,781.10
L320	Discovery-Document Production	\$59,031.52
L390	Discovery-Other Discovery	\$37,944.40
L450	Trial Preparation & Trial-Trial & Hearing Attendance	\$2,039.40
B170	Admin-Fee/Employment Objections	\$952.00
Grand Total		\$1,258,723.12